

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	CASE NO. 21-11989
)	
Cynthia L. Evans)	Chapter 13 Proceedings
)	
Debtor.)	JUDGE Arthur I. Harris
)	
)	OBJECTION TO CONFIRMATION

Now comes creditor, the Treasurer of Cuyahoga County, Ohio (hereinafter "Treasurer"), by and through counsel, the Cuyahoga County Prosecuting Attorney, and his assistant, and hereby objects to confirmation of the Chapter 13 Plan filed in this case.

Delinquent real estate taxes, penalties, interest and certified special assessments are non-dischargeable in bankruptcy pursuant to 11 U.S.C. §507(a)(8)(B) and 11 U.S.C. §523(a)(1)(A). Delinquent real estate taxes, penalties, interest and certified special assessments are secured debt to the extent of the value of the real estate as they are first and best lien on the real estate pursuant to Ohio Rev. Code §323.11.

The Chapter 13 Plan does not adequately reflect the interest rate the Treasurer is entitled to collect. The interest rate shall be the rate determined under applicable nonbankruptcy law pursuant to 11 U.S.C. §511(a). Cuyahoga County has complied with the statutory requirements to charge twelve percent (12%) interest on pre-petition delinquent real estate taxes and assessments and is entitled to twelve percent interest as authorized by Ohio Rev. Code § 323.121(B)(2)(a).

If the Treasurer has not already filed a Proof of Claim, the Treasurer will be filing a Proof of Claim and is seeking to be paid on the claim as filed. Cuyahoga County is entitled to the entire amount plus interest claimed.

The Treasurer requests that the U.S. Bankruptcy Court sustain the creditor's Objection to the confirmation of the Debtors' Chapter 13 Plan as filed as the Plan does not adequately address the interest owed by the Debtors.

WHEREFORE, in the absence of a response to this Objection to confirmation, the

Treasurer moves this Court for an order sustaining the Treasurer's Objection as filed.

Respectfully submitted,

MICHAEL C. O'MALLEY (0059592)
CUYAHOGA COUNTY PROSECUTOR

BY: /s/ Adam D. Jutte
ADAM D. JUTTE (0081671)
Assistant Prosecuting Attorney
Attorney for Cuyahoga County Treasurer
Tax Foreclosure Division
Courthouse Square
310 W. Lakeside Avenue, Ste. 300
Cleveland, OH 44113
Telephone: (216) 443-8146
Facsimile: (216) 443-5888
ajutte@prosecutor.cuyahogacounty.us

CERTIFICATE OF SERVICE

I certify that on September 14, 2021, a true and correct copy of the *Objection to Confirmation* was served by electronic transmission, via ECF or placed in U.S. Mail, postage prepaid, to:

Lauren Helbling, Chapter 13 Trustee
(Served via ECF)

Office of the U.S. Trustee
(Served via ECF)

Paul A. Bayer, on behalf of Cynthia L Evans, Debtor
(Served via ECF)

BY: /s/ Adam D. Jutte
ADAM D. JUTTE (0081671)
Assistant Prosecuting Attorney

